

BAB IX

KESIMPULAN

1. Usaha “INDIE PIE in JAR” berdasarkan analisa faktor teknis dan ekonomi layak untuk didirikan dengan ketentuan sebagai berikut:

Bentuk usaha	: Perorangan
Lokasi	: Ketintang Permai BD-18, Surabaya
Waktu operasi	: 6 (enam) jam/hari
Kapasitas produksi	: 48 jar per hari
Jumlah tenaga kerja	: 2 orang
Total modal industri (TCI)	: Rp 16.309.924,00
Biaya produksi total (TPC)	: Rp 230.821.110,60
MARR	: 14,87%

Laju pengembalian modal (ROR):

Sebelum pajak	: 114,79%
Setelah pajak	: 103,23%

Waktu pengembalian modal (POT):

Sebelum pajak	: 10.28 bulan
Setelah pajak	: 11,41 bulan

Harga jual produk	: Rp. 20.000,00
Hasil penjualan produk/tahun	: Rp 288.000.000,00
Titik impas/BEP	: 59,32%

2. Usaha “INDIE PIE” berdasarkan realisasi selama satu bulan serta evaluasi NPW yang telah dilakukan berprospek untuk dilanjutkan karena meskipun nilai NPW negatif di tahun pertama (- Rp 10.956.110,60), tetapi di tahun kedua telah dapat diperoleh nilai NPW positif (Rp 207.347.889,40).

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